

Illinois-American Water Company
Zone 1
Statement of Operating Income with Adjustments
For the Test Year Ending September 30, 2013

Line No.	Description	Company Rebuttal Case Pro Forma Adjusted (Staff Initial Brief ZN, p. 2)	Staff Adjustments (Staff Initial Brief ZN, p. 3)	Staff Pro Forma Present (Cols. b+c)	Company Proposed Increase (Company Update & Rebuttal)	Staff Gross Revenue Conversion Factor	Proposed Rates With Staff Adjustments (Cols. d+e+f)	Adjustment To Proposed Increase	Staff Pro Forma Proposed (Cols. g+h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Tariff Revenue	\$ 154,023,904	\$ -	\$ 154,023,904	\$ 26,418,020	\$ (244)	\$ 180,441,680	\$ (13,831,525)	\$ 166,610,155
2	Other Revenue	2,161,185	-	2,161,185	-	-	2,161,185	-	2,161,185
3	Total Operating Revenue	156,185,089	-	156,185,089	26,418,020	(244)	182,602,865	(13,831,525)	168,771,340
4	Uncollectible Accounts Expense	1,335,390	-	1,335,390	224,797	(246)	1,559,941	(117,568)	1,442,373
5	Labor	18,646,572	-	18,646,572	-	-	18,646,572	-	18,646,572
6	Fuel & Power	4,640,877	-	4,640,877	-	-	4,640,877	-	4,640,877
7	Chemicals	7,395,245	-	7,395,245	-	-	7,395,245	-	7,395,245
8	Waste Disposal	709,983	-	709,983	-	-	709,983	-	709,983
9	Service Company Fees	15,497,082	(65,358)	15,431,724	-	-	15,431,724	-	15,431,724
10	Group Insurance	4,759,819	-	4,759,819	-	-	4,759,819	-	4,759,819
11	Pensions	2,425,448	-	2,425,448	-	-	2,425,448	-	2,425,448
12	Regulatory Expense	738,534	(52,114)	686,420	-	-	686,420	-	686,420
13	Insurance - other	2,242,077	-	2,242,077	-	-	2,242,077	-	2,242,077
14	Customer Accounting	2,012,021	-	2,012,021	-	-	2,012,021	-	2,012,021
15	Rents	627,843	-	627,843	-	-	627,843	-	627,843
16	General Office Expense	1,551,061	-	1,551,061	-	-	1,551,061	-	1,551,061
17	Maintenance - other	4,930,561	-	4,930,561	-	-	4,930,561	-	4,930,561
18	Miscellaneous	8,280,764	(39,366)	8,241,398	-	-	8,241,398	-	8,241,398
19	Depreciation & Amortization	30,687,807	-	30,687,807	-	-	30,687,807	-	30,687,807
20	Taxes other than Income	10,576,889	-	10,576,889	-	-	10,576,889	-	10,576,889
21	Total Operating Expense								
22	Before Income Taxes	117,057,973	(156,838)	116,901,135	224,797	(246)	117,125,686	(117,568)	117,008,118
23	State Income Tax	1,114,757	(89,118)	1,025,639	1,161,602	(1)	2,187,240	(608,173)	1,579,067
24	Federal Income Tax	7,856,329	(672,154)	7,184,175	8,761,066	2	15,945,243	(4,587,031)	11,358,212
25	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
26	Total Operating Expenses	126,029,059	(918,110)	125,110,949	10,147,465	(245)	135,258,169	(5,312,772)	129,945,397
27	NET OPERATING INCOME	\$ 30,156,030	\$ 918,110	\$ 31,074,140	\$ 16,270,555	\$ 1	\$ 47,344,696	\$ (8,518,753)	\$ 38,825,943
28	Staff Rate Base (Staff Initial Brief ZN, p. 4)								\$ 525,534,181
29	Staff Overall Rate of Return (ICC Staff Exhibit 14.0, Schedule 14.1)								7.39%
30	Revenue Change (Col. (i) Line 3 minus Col. (d), Line 3)								\$ 12,586,251
31	Percentage Revenue Change (Col. (i), Line 30 divided by Col. (d), Line 3)								8.06%

Illinois-American Water Company
Zone 1
Statement of Operating Income with Adjustments
For the Test Year Ending September 30, 2013

Line No.	Description	Company Pro Forma Present Adjusted (Company Schedule C-2)	Company Update Adjustments	Company Rebuttal Adjustments	Company Rebuttal GRCF Adj.	Company Rebuttal Case Pro Forma Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)
1	Tariff Revenue	\$ 154,190,895	\$ (166,755)	\$ -	\$ (236)	\$ 154,023,904
2	Other Revenue	2,305,117	(143,932)	-	-	2,161,185
3	Total Operating Revenue	156,496,012	(310,687)	-	(236)	156,185,089
4	Uncollectible Accounts Expense	1,335,454	182	-	(246)	1,335,390
5	Labor	19,141,826	(483,640)	(11,614)	-	18,646,572
6	Fuel & Power	6,052,534	(1,411,657)	-	-	4,640,877
7	Chemicals	7,400,837	(5,592)	-	-	7,395,245
8	Waste Disposal	709,983	-	-	-	709,983
9	Service Company Fees	15,754,329	(244,707)	(12,540)	-	15,497,082
10	Group Insurance	4,764,059	(4,240)	-	-	4,759,819
11	Pensions	2,405,692	19,756	-	-	2,425,448
12	Regulatory Expense	763,632	(25,098)	-	-	738,534
13	Insurance - other	2,242,077	-	-	-	2,242,077
14	Customer Accounting	2,012,021	-	-	-	2,012,021
15	Rents	627,843	-	-	-	627,843
16	General Office Expense	1,641,895	-	(90,834)	-	1,551,061
17	Maintenance - other	4,930,561	-	-	-	4,930,561
18	Miscellaneous	8,290,929	(10,165)	-	-	8,280,764
19	Depreciation & Amortization	30,770,438	(82,631)	-	-	30,687,807
20	Taxes other than Income	10,611,740	(34,851)	-	-	10,576,889
21	Total Operating Expense					
22	Before Income Taxes	119,455,850	(2,282,643)	(114,988)	(246)	117,057,973
23	State Income Tax	988,701	120,914	5,154	(12)	1,114,757
24	Federal Income Tax	7,179,443	637,999	38,865	22	7,856,329
25	Deferred Taxes and ITCs Net	-	-	-	-	-
26	Total Operating Expenses	127,623,994	(1,523,730)	(70,969)	(236)	126,029,059
27	NET OPERATING INCOME	\$ 28,872,018	\$ 1,213,043	\$ 70,969	\$ -	\$ 30,156,030

Illinois-American Water Company
Zone 1
Adjustments to Operating Income
For the Test Year Ending September 30, 2013

Line No.	Description	Interest Synchronization (Staff Initial Brief ZN, p. 8)	Rate Case Expense (Staff Ex. 16.0 Sch. 16.1)	Social/Service Memberships (Staff Ex. 11.0 Sch. 11.2 Corrected)	Management Audit Costs (Staff Ex. 11.0 Sch. 11.3 Revised)	Call Center Expansion Costs (Staff IB)	Call Center CCAP/SLAP Telephone Costs (Staff IB)	(Source)	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Tariff Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Miscellaneous Revenue	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Accounts Expense	-	-	-	-	-	-	-	-
5	Labor	-	-	-	-	-	-	-	-
6	Fuel & Power	-	-	-	-	-	-	-	-
7	Chemicals	-	-	-	-	-	-	-	-
8	Waste Disposal	-	-	-	-	-	-	-	-
9	Service Company Fees	-	-	-	-	(7,870)	(57,488)	-	(65,358)
10	Group Insurance	-	-	-	-	-	-	-	-
11	Pensions	-	-	-	-	-	-	-	-
12	Regulatory Expense	-	(52,114)	-	-	-	-	-	(52,114)
13	Insurance - other	-	-	-	-	-	-	-	-
14	Customer Accounting	-	-	-	-	-	-	-	-
15	Rents	-	-	-	-	-	-	-	-
16	General Office Expense	-	-	-	-	-	-	-	-
17	Maintenance - other	-	-	-	-	-	-	-	-
18	Miscellaneous	-	-	(39,213)	(153)	-	-	-	(39,366)
19	Depreciation & Amortization	-	-	-	-	-	-	-	-
20	Taxes other than Income	-	-	-	-	-	-	-	-
21	Total Operating Expense	-	-	-	-	-	-	-	-
22	Before Income Taxes	-	(52,114)	(39,213)	(153)	(7,870)	(57,488)	-	(156,838)
23	State Income Tax	(96,073)	2,311	1,739	7	349	2,549	-	(89,118)
24	Federal Income Tax	(724,613)	17,431	13,116	51	2,632	19,229	-	(672,154)
25	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
26	Total Operating Expenses	(820,686)	(32,372)	(24,358)	(95)	(4,889)	(35,710)	-	(918,110)
27	NET OPERATING INCOME	\$ 820,686	\$ 32,372	\$ 24,358	\$ 95	\$ 4,889	\$ 35,710	\$ -	\$ 918,110

Illinois-American Water Company
Zone 1
Rate Base
For the Test Year Ending September 30, 2013

Line No.	Description	Company Rebuttal Case Pro Forma Adjusted (Staff Initial Brief ZN, p. 5)	Staff Adjustments (Staff Initial Brief ZN, p. 6)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Utility Plant in Service	\$ 976,376,154	\$ -	\$ 976,376,154
2	Less: Accumulated Depreciation	<u>(334,575,387)</u>	<u>-</u>	<u>(334,575,387)</u>
3	Net Utility Plant in Service	641,800,767	-	641,800,767
4	Construction Work in Progress	\$ -	\$ -	\$ -
5	Utility Plant Acquisition Adj. - DuPage	-	-	-
6	Additions to Rate Base			
7	Cash Working Capital	588,000	(1,272,000)	(684,000)
8	Materials & Supplies	3,188,607	-	3,188,607
9	Deferred Charges - Tank Painting	7,961,624	-	7,961,624
10	FAS 109 Reg. Asset-Net of Liability	1,188,161	-	1,188,161
11	Service Company Audit Costs	768,583	(691)	767,892
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	Deductions From Rate Base			
16	Customer Advances	(47,656,078)	-	(47,656,078)
17	Pension Asset (Liability)	7,403,613	(7,403,613)	-
18	OPEB Liability	(1,496,655)	-	(1,496,655)
19	Contributions in Aid of Construction	(61,772,833)	-	(61,772,833)
20	Accum. Depr. On CIAC	19,218,306	-	19,218,306
21	Budget Payment Plan	(3,651)	-	(3,651)
22	Deferred Federal Income Taxes	(35,461,518)	(42,494)	(35,504,012)
23	Deferred State Income Taxes	(1,472,403)	-	(1,472,403)
24	Investment Tax Credit - pre 1971	<u>(1,544)</u>	<u>-</u>	<u>(1,544)</u>
25	Rate Base	<u>\$ 534,252,979</u>	<u>\$ (8,718,798)</u>	<u>\$ 525,534,181</u>

Illinois-American Water Company
Zone 1
Rate Base
For the Test Year Ending September 30, 2013

Line No.	Description	Company Pro Forma Present Adjusted (Company Schedule B-1)	Company Update	Company Rebuttal	Company Rebuttal Case Pro Forma Adjusted
	(a)	(b)	(c)	(d)	(e)
1	Gross Utility Plant in Service	\$ 977,593,518	\$ (1,217,364)	\$ -	\$ 976,376,154
2	Less: Accumulated Depreciation	(336,159,307)	1,613,610	(29,690)	(334,575,387)
3	Net Utility Plant in Service	641,434,211	396,246	(29,690)	641,800,767
4	Construction Work in Progress	\$ -	-	\$ -	\$ -
5	Utility Plant Acquisition Adj. - DuPage	-	-	-	-
6	Additions to Rate Base				
7	Cash Working Capital	(49,000)	648,000	(11,000)	588,000
8	Materials & Supplies	3,188,607	-	-	3,188,607
9	Deferred Charges - Tank Painting	7,961,821	(197)	-	7,961,624
10	FAS 109 Reg. Asset-Net of Liability	1,231,213	(43,052)	-	1,188,161
11	Service Company Audit Costs	270,498	498,085	-	768,583
12		-	-	-	-
13		-	-	-	-
14		-	-	-	-
15	Deductions From Rate Base	-	-	-	-
16	Customer Advances	(47,656,078)	-	-	(47,656,078)
17	Pension Asset (Liability)	8,134,971	(731,358)	-	7,403,613
18	OPEB Liability	(1,502,178)	5,523	-	(1,496,655)
19	Contributions in Aid of Construction	(61,772,833)	-	-	(61,772,833)
20	Accum. Depr. On CIAC	19,218,306	-	-	19,218,306
21	Budget Payment Plan	(3,651)	-	-	(3,651)
22	Deferred Federal Income Taxes	(34,980,560)	(480,958)	-	(35,461,518)
23	Deferred State Income Taxes	(1,386,976)	(85,427)	-	(1,472,403)
24	Investment Tax Credit - pre 1971	(1,544)	-	-	(1,544)
25	Rate Base	\$ 534,086,807	\$ 206,862	\$ (40,690)	\$ 534,252,979

Illinois-American Water Company
Zone 1
Adjustments to Rate Base
For the Test Year Ending September 30, 2013

Line No.	Description	Cash Working Capital (Staff Initial Brief ZN, p. 10)	Pension Asset (Staff Ex. 10.0 Sch. 10.1)	Management Audit Costs (Staff Ex. 11.0 Sch. 11.3 Revised)	FIN 48 ADIT (AG Ex. 2.2)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(e)	(e)	(e)	(f)	(g)	(h)	(i)
1	Gross Utility Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: Accumulated Depreciation	-	-	-	-	-	-	-	-
3	Net Utility Plant in Service	-	-	-	-	-	-	-	-
4	Construction Work in Progress	-	-	-	-	-	-	-	-
5	Utility Plant Acquisition Adj. - DuPage	-	-	-	-	-	-	-	-
6	Additions to Rate Base								
7	Cash Working Capital	(1,272,000)	-	-	-	-	-	-	(1,272,000)
8	Materials & Supplies	-	-	-	-	-	-	-	-
9	Deferred Charges - Tank Painting	-	-	-	-	-	-	-	-
10	FAS 109 Reg. Asset-Net of Liability	-	-	-	-	-	-	-	-
11	Service Company Audit Costs	-	-	(691)	-	-	-	-	(691)
12	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-
15	Deductions From Rate Base								
16	Customer Advances	-	-	-	-	-	-	-	-
17	Pension Asset (Liability)	-	(7,403,613)	-	-	-	-	-	(7,403,613)
18	OPEB Liability	-	-	-	-	-	-	-	-
19	Contributions in Aid of Construction	-	-	-	-	-	-	-	-
20	Accum. Depr. On CIAC	-	-	-	-	-	-	-	-
21	Budget Payment Plan	-	-	-	-	-	-	-	-
22	Deferred Federal Income Taxes	-	986,506	-	(1,029,000)	-	-	-	(42,494)
23	Deferred State Income Taxes	-	-	-	-	-	-	-	-
24	Investment Tax Credit - pre 1971	-	-	-	-	-	-	-	-
25	Rate Base	<u>\$ (1,272,000)</u>	<u>\$ (6,417,107)</u>	<u>\$ (691)</u>	<u>\$ (1,029,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,718,798)</u>

Illinois-American Water Company
Revenue Effect of Staff's Adjustments
Zone 1
Statement of Operating Income with Adjustments

Line No.	Description	IAWC Proposal	Staff's Adjustments	Staff's Proposal
	(a)	(b)	(c)	(d)
1	Summary			
2	Current Revenues	\$ 156,185,089		\$ 156,185,089
3	Proposed Increase	26,418,020	(13,831,769) #	12,586,251
4	Proposed Revenue Requirement	\$ 182,603,109	\$ (13,831,769)	\$ 168,771,340
5	Percentage Increase	16.91 %	(8.86)%	8.06 %
6	Effect of Each Staff Adjustment			
7	Rate of Return		\$ (11,294,972)	
8	Interest Synchronization (Staff Initial Brief ZN, p. 8)		(1,516,543)	
9	Pension Asset (Staff Ex. 10.0 Sch. 10.1)		(634,309)	
10	Cash Working Capital (Staff Initial Brief ZN, p. 10)		(125,733)	
11	FIN 48 ADIT (AG Ex. 2.2)		(101,713)	
12	Call Center CCAP/SLAP Telephone Costs (Staff IB)		(57,981)	
13	Rate Case Expense (Staff Ex. 16.0 Sch. 16.1)		(52,561)	
14	Social/Service Memberships (Staff Ex. 11.0 Sch. 11.2 Corrected)		(39,549)	
15	Call Center Expansion Costs (Staff IB)		(7,938)	
16	Gross Revenue Conversion Factor		(244)	
17	Management Audit Costs (Staff Ex. 11.0 Sch. 11.3 Revised)		(222)	
18				
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20				
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23				
24				
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31				
32				
33				
34				
35				
36				
37	Rounding		(4)	
38	Effect of Staff's Adjustments		\$ (13,831,769)	
39	Reconciliation to Staff Initial Brief			
40	Column (c), line 5.		-	
41	Column (f), line 5.		(244)	
42	Column (h), line 5.		(13,831,525)	
43	Total Effect of Staff's Adjustments		\$ (13,831,769)	

Illinois-American Water Company
Zone 1
Interest Synchronization Adjustment
For the Test Year Ending September 30, 2013

Line No.	Description	Amount
	(a)	(b)
1	Gross Utility Plant in Service	\$ 525,534,181 (1)
2	Weighted Cost of Debt	3.43% (2)
3	Synchronized Interest Per Staff	18,033,705
4	Company Interest Expense	<u>15,867,313</u> (3)
5	Increase (Decrease) in Interest Expense	<u>2,166,392</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 4.435%	\$ <u>(96,073)</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	\$ <u>(724,613)</u>

(1) Source: Staff Initial Brief ZN, p. 4, Column (d)

(2) Source: ICC Staff Exhibit 14.0 Schedule 14.1

(3) Source: Company Rebuttal (IAWC Ex. 5.05R)

Illinois-American Water Company
Zone 1
Gross Revenue Conversion Factor
For the Test Year Ending September 30, 2013

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	0.8500%	<u>0.008500</u>	
3	State Taxable Income		0.991500	1.000000
4	State Income Tax	4.43474%	<u>0.043970</u>	<u>0.044347</u>
5	Federal Taxable Income		0.947530	0.955653
6	Federal Income Tax	35.0000%	<u>0.331635</u>	<u>0.334479</u>
7	Operating Income		<u>0.615894</u>	<u>0.621174</u>
8	Gross Revenue Conversion Factor Per Staff		<u>1.623655</u>	<u>1.609855</u>

Illinois-American Water Company
Zone 1
Cash Working Capital Adjustment
For the Test Year Ending September 30, 2013

Line No.	Item	Amount ⁽¹⁾	Average Daily Amount (C)/365	Expense (Lead)/Lag ⁽²⁾	Cash Requirement (D)*(E)	Source
(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Revenue	\$ 169,135,564				Staff Initial Brief ZN, page 11, line 3
2	Return on Equity	(20,792,234)				Staff Initial Brief ZN, page 11, line 13
3	Uncollectible Accounts	(1,442,373)				
4	Total Depr/Amortization	(32,160,099)				Staff Initial Brief ZN, page 11, line 7
5						
6	Net Revenues	\$ 114,740,858	\$ 314,359	43.82	\$ 13,775,190	Sum Lines 1 through 4
7						
8	Labor	\$ 18,646,572	51,086	(13.07)	(667,701)	
9	Fuel and Power	4,640,877	12,715	(40.55)	(515,582)	
10	Chemicals	7,395,245	20,261	(40.90)	(828,673)	
11	Purchased Water	364,224	998	(45.93)	(45,832)	Co. Schedule C-2.5
12	Waste Disposal	709,983	1,945	(43.13)	(83,895)	
13	Bus Support Serv-Serv Co	15,431,724	42,279	9.22	389,810	
14	Group Insurance	4,759,819	13,041	4.40	57,379	
15	Pensions	2,425,448	6,645	18.50	122,934	
16	Insurance Other than Group	2,242,077	6,143	42.39	260,388	
17	Customer Accounting	2,012,021	5,512	(62.82)	(346,288)	
18	Rents	627,843	1,720	(6.00)	(10,321)	
19	General Office	1,551,061	4,249	(32.20)	(136,833)	
20	Maintenance	4,144,689	11,355	(57.67)	(654,861)	Staff Initial Brief ZN, page 11, line 10
21	Miscellaneous	8,241,398	22,579	(44.99)	(1,015,837)	
22						
23	Total O&M Expenses	\$ 73,192,981			(3,475,313)	Sum Lines 7 through 21
24						
25	General Taxes	10,576,889	28,978	(142.91)	(4,141,214)	
26	Federal Income Tax - Current	11,358,212	31,118	(76.89)	(2,392,693)	
27	State Income Tax - Current	1,579,067	4,326	(37.50)	(162,233)	
28	Interest Expense	18,033,705	49,407	(86.78)	(4,287,575)	Staff Initial Brief ZN, p. 8, line 3
29						
30	Subtotal Other Expenses	\$ 41,547,873			(10,983,715)	Sum Lines 25 through 28
31	Total Expenses	\$ 114,740,854				Line 23 + Line 30
32	Total Cash Working Capital Requirement per Staff (Rounded to nearest \$1,000)				\$ (684,000)	Line 6 + Line 23 + Line 30
33						
34	Cash Working Capital per Company				588,000	IAWC Ex. 6.03R
35						
36	Staff Proposed adjustment				\$ (1,272,000)	Line 32 - Line 34

Source:

- (1) Amounts from IAWC Ex. 6.03R, except where noted.
(2) IAWC Ex. 6.03R

Illinois-American Water Company
Zone 1
Cash Working Capital Adjustment
For the Test Year Ending September 30, 2013

Line No. (A)	Item (B)	Amount (C)	Source (D)
1	Total operating revenue	\$ 168,771,340	Staff Initial Brief ZN, p. 1, line 3, column (i)
2	Surcharge revenue	364,224	Co. Schedule C-2.5
3	Total revenue	<u>\$ 169,135,564</u>	Line 1 + Line 2
4	Depr/amortization per Income Statement	\$ 30,687,807	Staff Initial Brief ZN, p. 1, line 19, column (i)
5	Amortization of rate case expense	686,420	Staff Initial Brief ZN, p. 1, line 12, column (i)
6	Reclassify amortization of tank painting	785,872	IAWC Schedule B-10
7	Total depr/amortization for CWC	<u>\$ 32,160,099</u>	Sum of lines 10 through 12
8	Maintenance-other per Income Statement	\$ 4,930,561	Staff Initial Brief ZN, p. 1, line 17, column (i)
9	Reclassify amortization of tank painting	785,872	Line 12
10	Total Maintenance-other for CWC	<u>\$ 4,144,689</u>	Line 14 - Line 15
11	Total Rate Base	\$ 525,534,181	Staff Initial Brief ZN, p. 1, line 29, column (i)
12	Weighted Cost of Capital	3.96%	Staff Ex. 14.0, Sch. 14.1
13	Return on equity deduction from revenue	<u>\$ 20,792,234</u>	Line 17 * Line 18